



2005 ASSEMBLY BILL 1099

March 9, 2006 - Introduced by Representatives NELSON, McCORMICK, BOYLE, SHERIDAN and FIELDS, cosponsored by Senators HANSEN, WIRCH and MILLER. Referred to Committee on Ways and Means.

1 **AN ACT to create** 79.10 (10) (bm) 3. of the statutes; **relating to:** claiming the
2 lottery and gaming property tax credit for previous years for which a person was
3 eligible to receive the credit.

Analysis by the Legislative Reference Bureau

Under current law, a person who owns a principal dwelling in this state is eligible to receive a lottery and gaming property tax credit. The credit is paid for from lottery proceeds. The credit reduces the property taxes imposed on the person's principal dwelling and is reflected on the property tax bill for that dwelling. A person who is eligible to receive the credit, but whose property tax bill does not reflect the credit, may claim the credit by applying to the treasurer of the taxation district where the property is located by January 1 following the issuance of the person's property tax bill or by applying to the Department of Revenue by October 1 following the issuance of the person's property tax bill.

Under this bill, any person who applies for the lottery and gaming property tax credit because the person's property tax bill for his or her principal dwelling does not reflect the credit, and who was eligible to receive the credit in any of the three years prior to the year in which the person applies for the credit, will receive the credit for any of the three previous years for which the person was eligible to receive the credit.

